

Reappraisals
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Revenue Laws

David Baker, Director
Local Government Division
N.C. Department of Revenue

919-733-7711

David.baker@dornrc.com

Appeal Process



- Informal Appeals
- Board of Equalization and Review
- North Carolina Property Tax Commission

Property Tax Commission Appeals

2011 -- 1263 appeals filed

Year	#	Year	#	Year	#	Year	#
2010	997	2000	431	1990	502	1980	235
2009	1015	1999	587	1989	379	1979	109
2008	912	1998	306	1988	339	1978	77
2007	1114	1997	507	1987	318	1977	113
2006	421	1996	312	1986	342	1976	131
2005	728	1995	599	1985	144	1975	262
2004	614	1994	719	1984	185	1974	55
2003	816	1993	650	1983	365	1973	89
2002	746	1992	1099	1982	138	1972	79
2001	564	1991	415	1981	261	1971	100
Avg.	793	563		297		125	

Property Commission Appeals



Total Appeals Filed Since August 2000	8692
Pending	1214
Resolved	7478


Property Commission Appeals



Total Appeals Resolved since August 2000	7478	
Late Filing	755	10.09%
No Application for Hearing Filed	2253	30.13%
Withdrawn By Taxpayer	1435	19.19%
Settlement Reached Between Parties	2774	37.10%
Heard by Property Tax Commission	261	3.49%

Settled Appeals

(2011 Started to track the changes in value)



	No Change In Value	Value Increased	Value Decreased	Totals
Closed	66	0	0	66
Settled	10	3	391	404
Withdrawn	8	0	0	8
Totals	84	3	391	478

Settled Appeals



97% of the settled appeals received some type of relief.

Of the settled appeals there was on average a 16.3% reduction in value.